

Form **5300**
(Rev. September 2001)
Department of the Treasury
Internal Revenue Service

**Application for
Determination for Employee Benefit Plan**
(including collectively bargained plans formerly filed on Form 5303)
(Under sections 401(a) and 501(a) of the Internal Revenue Code)

OMB No. 1545-0197

For IRS Use Only

Review the **Procedural Requirements Checklist** on page 5 before submitting this application.

1a Name of plan sponsor (employer if single-employer plan) City of Rockville			1b Employer identification number 52-6001573
Number, street, and room or suite no. (If a P.O. box, see instructions.) 111 Maryland Avenue			1c Employer's tax year ends—Enter (MM) 06
City Rockville	State MD	ZIP code 20850	1d Telephone number (301) 309-3360
2a Person to contact if more information is needed. (See instructions.) (If Form 2848, Power of Attorney and Declaration of Representative, or other written designation is attached, check box and do not complete the rest of this line.) <input checked="" type="checkbox"/> Name _____			1e Fax number ()
Number, street, and room or suite no. (If a P.O. box, see instructions.) _____			2b Telephone number ()
City _____	State _____	ZIP code _____	2c Fax number ()

3a Determination requested for (enter applicable number(s) in the box and fill in required information). (See instructions.)

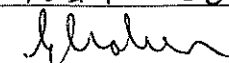
- ☐ Enter 1 for Initial Qualification—Date plan signed ► _____ / _____ / _____
- ☒ **2** Enter 2 for a request after initial qualification—Is complete plan attached? (See instructions.) ► Yes ☒ No ☐
Date amendment signed ► _____ / _____ / _____ Date amendment effective ► **04** / **01** / **2008**
- ☐ Enter 3 for Affiliated Service Group status (section 414(m))—Date effective ► _____ / _____ / _____
- ☐ Enter 4 for Leased Employee status
- ☐ Enter 5 for Partial termination—Date effective ► _____ / _____ / _____
- ☐ Enter 6 for Termination of collectively bargained multiemployer or multiple-employer plan covered by PBGC insurance—Date of Termination ► _____ / _____ / _____
- b Has the plan received a determination letter? Yes ☒ No ☐
Date of letter ► **04** / **10** / **2003**
If "Yes" submit a copy of the latest letter and subsequent amendments.
Number of amendments ► **9**
If "No," submit all prior plan(s) and/or adoption agreement(s). (See instructions.)
- c Have interested parties been given the required notification of this application? (See instructions). Yes ☒ No ☐
- d Does the plan have a cash or deferred arrangement (section 401(k))? Yes ☐ No ☒
- e Does the plan have matching contributions (section 401(m))? Yes ☐ No ☒
- f Does the plan have after-tax employee voluntary contributions (section 401(m))? Yes ☐ No ☒
- g Does this plan benefit noncollectively bargained employees or are more than 2% of the employees who are covered under a collective bargaining agreement for professional employees? Yes ☐ No ☒
See Regulations section 1.410(b)-9.
- h Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(i)? Yes ☐ No ☒

4a Name of plan (Plan name may not exceed 66 characters, including spaces.):

City of Rockville Pension Plan

001 b Enter 3-digit plan number **07 / 01 / 1969** d Enter plan's original effective date (MMDDYYYY)
03 / 31 c Enter date plan year ends (MMDD) **1108** e Enter number of participants (See instructions.)

Under penalties of perjury, I declare that I have examined this application, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete.

Print Name ► **GAVIN COHEN** Title ► **DIRECTOR OF FINANCE**Signature ►  Date ► **11/15/2009**

Benefits and Requirements for Benefits

11a For defined benefit plans—Method for determining accrued benefit ▶ **See attachment**

(1) Benefit formula at normal retirement age is **See attachment**

(2) Benefit formula at early retirement age is **See attachment**

(3) Normal form of retirement benefit is **See attachment**

b For defined contribution plans—Employer contributions:

(1) Profit-sharing or stock bonus plan contributions are determined under:
☐ A definite formula ☐ A discretionary formula ☐ Both

(2) Matching contributions are determined under:
☐ A definite formula ☐ A discretionary formula ☐ Both

(3) Money purchase plan—Enter rate of contribution **Thrift Plan: Employee contributes 1-5%; Employer match of \$0.50 for each \$1.00**

(4) Target benefit plan—state target benefit formula

Miscellaneous

12a Does any amendment to the plan reduce or eliminate any section 411(d)(6) protected benefit, including an amendment adopted after September 6, 2000, to eliminate a joint and survivor annuity form of benefit? (See instructions.)

b Are trust earnings and losses allocated on the basis of account balances in a defined contribution plan? If "No," attach a statement explaining how they are allocated.

c Is this plan or trust currently under examination or is any issue related to this plan or trust currently pending before:

- The Internal Revenue Service
- The Department of Labor
- The Pension Benefit Guaranty Corporation, or
- Any court?

If "Yes," attach a statement explaining the issues involved, the contact person's name (IRS Agent, DOL Investigator, etc.) and their telephone number. Do not answer "Yes" if the plan has been submitted under the Voluntary Compliance Program of the Employee Plans Compliance Resolution System (EPCRS).

N/A	Yes	No
	✓	
		✓
		✓
		✓

Optional determination request regarding the ratio percentage test. A determination regarding the average benefit test may be requested by attaching Schedule Q (Form 5300).

- 13 Is this a request for a determination regarding the ratio percentage test of Regs. section 1.410(b)-2(b)(2) or a request for a determination regarding one of the special requirements of Regs. section 1.410(b)-2(b)(5), (6), or (7)? . . .

If "Yes," complete only lines 13a through 13n for a ratio percentage test determination, or complete only line 13o for a determination regarding one of the special requirements.

If "No." skip to line 14.

- | | | |
|----------|---|--|
| a | Is this plan disaggregated into two or more separate plans that are not 401(k), 401(m), or profit sharing plans?
If "Yes," see the instructions and attach separate schedules for each disaggregated portion | |
| b | Does the employer receive services from any leased employees as defined in section 414(n)? | |
| c | Coverage date (MMDDYYYY). See instructions for inserting date | |
| d | Total number of employees (include self-employed individuals) (employer-wide) | |
| e | Statutory and regulatory exclusions under this plan (do not count an employee more than once): | |
| | (1) Number of employees excluded because of minimum age or years of service required | |
| | (2) Number of employees excluded because of inclusion in a collective bargaining unit | |
| | (3) Number of employees excluded because they terminated employment with less than 501 hours
of service and were not employed on last day of plan year | |
| | (4) Number of employees excluded because employed by other qualified separate lines of business
(QSLOBs) | |
| | (5) Number of employees excluded because they were nonresident aliens with no earned income
from sources within the United States | |
| f | Total statutory and regulatory exclusions (add lines 13e(1) through 13e(5)) | |
| g | Nonexcludable employees (subtract line 13f from line 13d) | |
| h | Number of nonexcludable employees on line 13g who are highly compensated employees (HCEs) | |
| i | Number of nonexcludable HCEs on line 13h benefiting under the plan | |
| j | Number of nonexcludable employees who are nonhighly compensated employees (NHCEs) (subtract
line 13h from line 13g) | |
| k | Number of nonexcludable NHCEs on line 13j benefiting under the plan | |
| l | Ratio percentage (See instructions.) | |
| m | Enter the ratio percentage for the following, if applicable: | |
| | (1) Section 401(k) part of the plan | |
| | (2) Section 401(m) part of the plan | |

- n Are the results on line 13l or 13m based on the aggregated coverage of more than one plan? ☐
If "Yes," attach a statement showing the names, plan numbers, EINs, and benefit/allocation formulas of the other plans.
All aggregated plans should be filed concurrently.

- o If the plan satisfied coverage using one of the special requirements of Regulations section 1.410(b)-2(b)(5), (6), or (7), enter the letter from the list below that identifies the special requirement:

- ☐ A—1.410(b)-2(b)(5)—No NHCEs employed
☐ B—1.410(b)-2(b)(6)—No HCEs benefit
☐ C—1.410(b)-2(b)(7)—Collectively bargained only

Optional determination request regarding the nondiscrimination design-based safe harbors of section 401(a)(4).

Section 401(k) and/or section 401(m) plans that do not contain a provision for discretionary contributions should not complete this line.

- 14** Is this a request for a determination regarding a design-based safe harbor under section 401(a)(4)? . . .

If "Yes," complete the following:

Design-based nondiscrimination

Does the plan provide for disparity in contribu

- a Does the plan provide for disparity in contributions or benefits that is intended to meet the permitted disparity requirements of section 401(l)?

If "Yes," answer line 14b. Otherwise, skip to line 14c.

- b Do the provisions of the plan ensure that the overall permitted disparity limits will not be exceeded?

- c Enter the letter ("A" – "G") from the list below that identifies the safe harbor intended to be satisfied ►

A—1.401(a)(4)-2(b)(2) defined contribution (DC) plan with uniform allocation formula

B—1.401(a)(4)-3(b)(3) unit credit defined benefit (DB) plan

E—1.401(a)(4)-3(b)(5) insurance account

C—1.401(a)(4)-3(b)(4)(i)(C)(1) unit credit DB fractional rule plan

F—1.401(a)(4)-8(b)(3) target benefit plan

D—1.401(a)(4)-3(b)(4)(i)(C)(2) flat benefit DB plan

G—1.401(a)(4)-8(c)(3)(iii)(b) cash balance plan

- d. List the plan section(s) that satisfy the safe harbor (including, if applicable, the permitted disparity requirements) here:

Procedural Requirements Checklist

*****Form 5300*****

Use this list to ensure that your submitted package is complete. Failure to supply the appropriate information may result in a delay in the processing of the application.

- ☒ 1 Is **Form 8717**, User Fee for Employee Plan Determination Letter Request, attached to your submission?
- ☒ 2 Is the appropriate user fee for your submission attached to **Form 8717**?
- ☒ 3 If appropriate, is **Form 2848**, Power of Attorney and Declaration of Representative, or a privately designated authorization attached? (For more information, see the **Disclosure Request by Taxpayer** in the instructions.)
- ☒ 4 Is a copy of your plan's latest determination letter, if any, attached?
- ☒ 5 Is the Employer Identification Number (EIN) of the **plan sponsor/employer** (NOT the trust's EIN) entered on line 1b?
- ☒ 6 Does line 4d list the plan's original effective date?
- ☒ 7 Is the application signed and dated?
- ☒ 8 Have interested parties been given the required notification of this application?
(See the instructions for line 3c.)
- ☐ 9 If you are requesting a determination as an **Affiliated Service Group**, have you included the information requested in the instructions?
NOTE: You can request a ruling from the IRS as to whether or not you are an **Affiliated Service Group** by listing your request on line 3 of **Form 5300**.
- ☐ 10 If you answered "Yes" to line(s) 6a and/or line 6b, have you included the information requested in the instructions?
- ☐ 11 **For Multiple Employer Plans:** Have you included the required information as specified in the instructions under **Specific Plans—Additional Requirements**?
- ☐ 12 **For Partial Termination Requests:** If requesting a determination for the plan and one or more employers maintaining the plan, have you included the required information as specified in the instructions under **Types of Determination Letters, Partial Termination**?
- ☐ 13 If you answered "Yes" to line 8a, have you included the requested information?
- ☐ 14 If you are requesting additional determinations, is page 4 completed and/or Schedule Q attached?
- ☐ 15 If filing a Schedule Q, are all appropriate demonstrations attached?
(See Instructions for Schedule Q)

<input type="checkbox"/> Demo 1	<input type="checkbox"/> Demo 5	<input type="checkbox"/> Demo 8	<input type="checkbox"/> Demo 11
<input type="checkbox"/> Demo 3	<input type="checkbox"/> Demo 6	<input type="checkbox"/> Demo 9	
<input type="checkbox"/> Demo 4	<input type="checkbox"/> Demo 7	<input type="checkbox"/> Demo 10	
- ☒ 16 Have you included a copy of the plan, trust, and all amendments since your last determination letter?
- ☐ 17 **For Employee Stock Ownership Plans (ESOP):** Have you attached **Form 5309**, Application for Determination of Employee Stock Ownership Plan, to your submission?
- ☐ 18 **For PBGC Terminations:** Have you included the required information as specified in the instructions under **Types of Determination Letters**?

